

**Illinois Department of Revenue
Regulations**

Title 2 Part 1201 Section .100 Summary and Purpose

SUBPART A: INTRODUCTION

Section 1201.100 Summary and Purpose

- a) This Part states the policy of Department of Revenue (Agency) for making its records available for reasonable public inspection while, at the same time, protecting legitimate interests in confidentiality.
- b) This Part:
 - 1) Establishes the following classifications for records in the Agency's possession:
 - A) Records that shall be disclosed; and
 - B) Records that shall be withheld from disclosure.
 - 2) Contains the procedures by which requesters may obtain records in the Agency's possession; and
 - 3) Contains the procedures for claiming and determining that records submitted to the Agency are exempt from disclosure.